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WHAT IS CLAIMED IS:

1). A siding boards attachment structure comprising:

a starter fitting for supporting a siding board in the lowest portion;

a ground sill flashing disposed in a lower portion of said siding board in the lowest portion;

a furring strip for fixing said starter fitting; and said siding board supported by said starter fitting, wherein said starter fitting comprises:

a base plate portion having a planar rear side surface that is fixed to said furring strip;

a supporting portion for supporting siding boards bent forward from said base plate portion; and

spacing portions formed at left and right end portions of said base plate portion to have the cross sectional shape of a squarish letter U.

2. A siding boards attachment structure according to claim
1, wherein

said starter fitting is disposed in a corner portion of a building,

in said starter fitting for the corner portion, said base plate portion comprises a first corner base plate and a second corner base plate which are substantially perpendicular to each other between said spacing portions formed at the left and right end portions of said base plate portion, and

said supporting portion is formed for each of said first

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corner base plate and said second corner base plate.

- 3. A siding boards attachment structure according to claim
 1, wherein each of said spacing portions has substantially the
 same thickness as at least a spaced distance between said siding
 board and said furring strip.
- 4. A siding boards attachment structure according to claim
 1, wherein said supporting portion of said starter fitting
 comprises an engaging end portion formed by bending the end of
 said supporting portion slantly upward.
- 5. A siding boards attachment structure according to claim 1, wherein a bottom of each of said spacing portions extends lower than the position of said supporting portion.
- 6. A siding boards attachment structure according to claim 1, wherein said starter fitting and said ground sill flashing are individually fixed to said furring strip.
- 7. A siding boards attachment structure according to claim 6, wherein

said ground sill flashing comprises a step portion used for positional matching for a bottom of said starter fitting, and the bottom of said starter fitting abuts said step portion.

8. A siding boards attachment structure according to claim

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1, wherein

said starter fitting is fixed to said furring strip,
said ground sill flashing is fixed to a column at a position
inwardly closer than the position of said furring strip.

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9. A starter fitting for supporting siding boards in lowest portions of a building, comprising:

a base plate portion having a planar rear side surface that is configured to be fixed to a furring strip;

supporting portions for supporting siding boards bent forward from said base plate portion; and

spacing portions formed at left and right end portions of said base plate portion to have the cross sectional shape of a squarish letter U.

10. A starter fitting according to claim 9, wherein said starter fitting is configured to be disposed in a corner portion of the building,

said starter fitting for the corner portion comprises a first corner base plate and a second corner base plate which are substantially perpendicular to each other between said spacing portions formed at the left and right end portions of said base plate portion, and

said supporting portion is formed for each of said first corner base plate and said second corner base plate.

11. A starter fitting according to claim 9, wherein each

of said supporting portion of said starter fitting comprises an engaging end portion formed by bending the end of said supporting portion slantly upward.

12. A starter filtring according to claim 9, wherein a bottom of each of said spacing portions extends lower than the position of said supporting portion.